

# PAUL HASTINGS

## Via eFAP Submission

June 28, 2024

Division of Enforcement  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549  
Attn: Samantha Williams and Sandhya C. Harris

**Re: IEH Corporation – Notice of Recent 10-K Filing, Administrative Proceeding  
File No. 3-20973**

Dear Samantha and Sandhya:

On behalf of IEH Corporation (“we,” “IEH,” or “Company”), we submit to the Division of Enforcement (the “**Division**”) of the Securities and Exchange Commission (the “**Commission**”) this letter updating the Division and the Commission regarding IEH’s continued compliance with its Exchange Act periodic reporting obligations and to request that the Division voluntarily dismiss this proceeding.

On June 14, 2024, IEH filed its annual report on Form 10-K for the fiscal year ended March 31, 2024. The Form 10-K includes IEH’s audited financial statements, and IEH’s Chief Executive Officer and Chief Financial Officer have certified that all required financial statements, disclosures, and related information have been included.

At this point, IEH has been current in its filings since November 30, 2023, including the filing of its audited financials with its recent Form 10-K, and investors have had all the information they need to make informed investment decisions about IEH. In addition, on April 22, 2024, IEH filed a Form 10-K/A for the fiscal year ended March 31, 2022 to address observations made by Division of Corporation Finance Staff Accountant Rebekah Lindsey.

In view of IEH’s demonstrated and continued compliance with its periodic reporting obligations, and for the reasons stated in IEH’s Motion for Summary Disposition and corresponding Reply in Support of IEH’s Motion for Summary Disposition, IEH respectfully requests that the Division voluntarily dismiss the above-captioned proceeding as a matter of discretion. IEH is no longer delinquent in its SEC filings, and revocation or suspension of the registration of its securities is not a necessary or appropriate sanction, as it is not necessary for the protection of investors.

If you have any questions or comments regarding this submission, please contact the undersigned. Thank you for your time and attention.

Sincerely,

/s/ Sean M. Donahue

Sean M. Donahue

of PAUL HASTINGS LLP